



## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-583-856]

#### **Certain Corrosion-Resistant Steel Products from Taiwan: Final Results of the Antidumping Duty Administrative Review and Final Determination of No Shipments; 2018-2019**

**AGENCY:** Enforcement and Compliance, International Trade Administration, Department of Commerce.

**SUMMARY:** The Department of Commerce (Commerce) determines that Yieh Phui Enterprise Co., Ltd. (YP) made sales of subject merchandise at less than normal value (NV) during the period of review (POR) July 1, 2018, through June 30, 2019. We also find that Prosperity Tieh Enterprise Co., Ltd. (Prosperity) did not sell subject merchandise at less than NV during the POR. Further, we determine that Synn Co., Ltd. (Synn) had no shipments of subject merchandise during the POR.

**DATES:** Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

**FOR FURTHER INFORMATION CONTACT:** Charles Doss or Kate Sliney, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-4474 or (202) 482- 2437, respectively.

#### **SUPPLEMENTARY INFORMATION:**

##### Background

On November 23, 2020, Commerce published the *Preliminary Results* for this administrative review.<sup>1</sup> We invited interested parties to comment on the *Preliminary Results*.

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<sup>1</sup> See *Certain Corrosion-Resistant Steel Products from Taiwan: Preliminary Results of Antidumping Duty Administrative Review and Preliminary Determination of No Shipments; 2018-2019*, 85 FR 74669 (November 23, 2020) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

This review covers two mandatory respondents: Prosperity and YP.<sup>2</sup> We received case briefs from AK Steel Corporation, California Steel Industries, and Steel Dynamics, Inc. (collectively, the petitioners), and YP.<sup>3</sup> We received rebuttal briefs from YP and the petitioners.<sup>4</sup> On March 18, 2021, we extended the deadline for the final results of this review to May 21, 2021.<sup>5</sup> A complete summary of the events that occurred since publication of the *Preliminary Results* is found in the Issues and Decision Memorandum.<sup>6</sup> Commerce conducted this review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

### Scope of the Order

The product covered by the order is flat-rolled steel products, either clad, plated, or coated with corrosion-resistant metals such as zinc, aluminum, or zinc-, aluminum-, nickel- or iron-based alloys, whether or not corrugated or painted, varnished, laminated, or coated with plastics or other non-metallic substances in addition to the metallic coating. The subject

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<sup>2</sup> In the less-than-fair-value (LTFV) investigation of the AD order, we collapsed Prosperity, YP, and Synn and treated them as a single entity. See *Certain Corrosion-Resistant Steel Products from Taiwan: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 81 FR 35313 (June 2, 2016) and accompanying Issues and Decision Memorandum (IDM) at Comment 3 (*Taiwan CORE LTFV Final*); unchanged in *Certain Corrosion-Resistant Steel Products from India, Italy, the People's Republic of China, the Republic of Korea and Taiwan: Amended Final Affirmative Antidumping Determination for India and Taiwan, and Antidumping Duty Orders*, 82 FR 48390 (July 25, 2016) (*Order*). The determination to collapse Prosperity, YP and Synn was challenged by respondent parties in the investigation and is subject to pending litigation. In the first antidumping duty administrative review, we determined to no longer collapse Prosperity with YP and Synn but we continued to collapse YP and Synn and treat them as a single entity. See *Certain Corrosion-Resistant Steel Products From Taiwan: Preliminary Results of Antidumping Duty Administrative Review and Partial Rescission of Antidumping Duty Administrative Review; 2016- 2017*, 83 FR 39679 (August 10, 2018); unchanged in *Certain Corrosion-Resistant Steel Products From Taiwan: Final Results of Antidumping Duty Administrative Review; 2016-2017*, 83 FR 64527 (December 17, 2018), amended by *Certain Corrosion-Resistant Steel Products From Taiwan: Amended Final Results of Antidumping Duty Administrative Review; 2016-2017*, 84 FR 5991 (February 25, 2019). In the *Preliminary Results* of the instant review, we preliminarily found YP and Synn to no longer be collapsed, and made a preliminary finding of no shipments with respect to Synn. As discussed further below, we sustain our preliminary determination finding YP and Synn to be not collapsed and our preliminary determination of no shipments with respect to Synn. See “Affiliation and Collapsing” and “Final Determination of No Shipments” sections, below. Accordingly, though the instant review was initiated on YP and Synn as a single collapsed respondent, we have treated them as distinct entities for the purposes of these final results.

<sup>3</sup> See YP’s Letter, “Case Brief,” dated January 6, 2021; and Petitioners’ Letter, “Petitioners’ Case Brief,” dated January 6, 2021.

<sup>4</sup> See YP’s Letter, “Rebuttal Brief,” dated January 13, 2021; and Petitioners’ Letter, “Petitioners’ Rebuttal Brief,” dated January 13, 2021.

<sup>5</sup> See Memorandum, “Certain Corrosion-Resistant Steel Products from Taiwan: Extension of Time Limit for the Final Results of Antidumping Duty Administrative Review, 2018-2019,” dated March 18, 2021.

<sup>6</sup> See Memorandum, “Issues and Decision Memorandum for the Final Results of the 2018-2019 Antidumping Duty Administrative Review: Certain Corrosion-Resistant Steel Products from Taiwan,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

merchandise is currently classifiable under the Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 7210.30.0030, 7210.30.0060, 7210.41.0000, 7210.49.0030, 7210.49.0091, 7210.49.0095, 7210.61.0000, 7210.69.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.6000, 7210.90.9000, 7212.20.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, and 7212.60.0000.

The products subject to the orders may also enter under the following HTSUS item numbers: 7210.90.1000, 7215.90.1000, 7215.90.3000, 7215.90.5000, 7217.20.1500, 7217.30.1530, 7217.30.1560, 7217.90.1000, 7217.90.5030, 7217.90.5060, 7217.90.5090, 7225.91.0000, 7225.92.0000, 7225.99.0090, 7226.99.0110, 7226.99.0130, 7226.99.0180, 7228.60.6000, 7228.60.8000, and 7229.90.1000. The HTSUS subheadings above are provided for convenience and customs purposes only. The written description of the scope of the order is dispositive.

#### Affiliation and Collapsing

In the *Preliminary Results*, we preliminarily determined that the evidence on the record of this administrative review does not support a finding that YP should be collapsed with Synn, and therefore should not be collapsed as the YP/Synn entity for this POR. As we have not received any information to contradict this preliminary determination, nor comment in opposition to our preliminary finding, we determine not to collapse YP with Synn and thus to treat YP and Synn as distinct entities for the purposes of these final results.<sup>7</sup>

#### Analysis of the Comments Received

All issues raised in the case and rebuttal briefs by parties to this review are addressed in the Issues and Decision Memorandum.<sup>8</sup> A list of the issues which parties raised, and to which we respond in the Issues and Decision Memorandum, is attached in the appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically via

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<sup>7</sup> See *Preliminary Results*, 85 FR at 74670; and Memorandum, “Administrative Review of the Antidumping Duty Order on Certain Corrosion-Resistant Steel Products from Taiwan: Preliminary Affiliation and Collapsing Memorandum for Yieh Phui Enterprise Co., Ltd. and Synn Industrial Co., Ltd.,” dated November 17, 2020.

<sup>8</sup> See Issues and Decision Memorandum.

Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <http://enforcement.trade.gov/frn/index.html>.

#### Changes Since the *Preliminary Results*

Based on a review of the record and comments received from interested parties regarding our *Preliminary Results*, we made a change to the preliminary weighted-average margin calculation for YP. For detailed information, *see* the Issues and Decision Memorandum.

#### Final Determination of No Shipments

In the *Preliminary Results*, Commerce determined that Synn made no shipments of subject merchandise during the POR.<sup>9</sup> As we have not received any information to contradict this determination, nor comment in opposition to our preliminary finding, we continue to determine that Synn made no shipments of subject merchandise during the POR. Consistent with our practice, we will instruct U.S. Customs and Border Protection (CBP) to liquidate any existing entries of subject merchandise produced by Synn, but exported by other parties, at the rate for the intermediate reseller, if available, or at the all-others rate.

#### Rates for Respondents Not Selected for Individual Examination

The statute and Commerce's regulations do not address the establishment of a rate to be applied to individual respondents not selected for examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation, for guidance when calculating the rate for respondents which we did not examine in an administrative review. Section 735(c)(5)(A) of the Act establishes a preference to avoid using rates which are zero, *de minimis*, or based entirely on facts available (FA) in calculating an all others rate. Accordingly, Commerce's practice in administrative

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<sup>9</sup> See *Preliminary Results*, 85 FR at 74670.

reviews has been to average the weighted-average dumping margins for the companies selected for individual examination in the administrative review, excluding rates that are zero, *de minimis*, or based entirely on FA.<sup>10</sup> For these final results of review, we calculated a zero percent weighted-average dumping margin for Prosperity and a weighted-average dumping margin for YP that is above *de minimis* and not based entirely on FA. Therefore, consistent with our practice, we have assigned the companies not selected for individual examination the weighted-average dumping margin calculated for YP.

#### Final Results of the Administrative Review

We determine that the following weighted-average dumping margins exist for the respondents for the period July 1, 2018 through June 30, 2019:

<b>Exporter/Producer</b>	<b>Weighted-Average Dumping Margin (percent)</b>
Hoa Sen Group	1.53
Nippon Steel	1.53
Prosperity Tieh Enterprise Co., Ltd.	0.00
Sheng Yu Steel Co., Ltd.	1.53
Sumikin Sales Vietnam Co., Ltd.	1.53
Ton Dong A Corporation	1.53
Yieh Phui Enterprise Co., Ltd.	1.53

#### Assessment Rates

Pursuant to section 751(a)(2)(A) of the Act and 19 CFR 351.212(b)(1), Commerce will determine, and CBP shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review. Pursuant to 19 CFR 351.212(b)(1), we calculated importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of dumping calculated for the examined sales to the total entered value

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<sup>10</sup> See, e.g., *Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews and Rescission of Reviews in Part*, 73 FR 52823, 52824 (September 11, 2008), and accompanying Issues and Decision Memorandum at Comment 16.

of those sales. Where either the respondent's weighted-average dumping margin is zero or *de minimis* within the meaning of 19 CFR 351.106(c)(1), or an importer-specific assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.<sup>11</sup> For entries of subject merchandise during the POR produced by the mandatory respondents for which they did not know their merchandise was destined for the United States, or for entries associated with Synn, who had no shipments during the POR, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.

The final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the final results of this review and for future deposits of estimated duties, where applicable.<sup>12</sup>

Consistent with its recent notice,<sup>13</sup> Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this review in the *Federal Register*. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

#### Cash Deposit Requirements

The following cash deposit requirements will be effective for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies listed above will be equal to the weighted-average dumping margins established in the final results of this administrative review; (2) for merchandise exported by producers or exporters not covered in this review but covered in a prior

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<sup>11</sup> In these final results, Commerce applied the assessment rate calculation method adopted in *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Duty Proceedings; Final Modification*, 77 FR 8101 (February 14, 2012).

<sup>12</sup> See section 751(a)(2)(C) of the Act.

<sup>13</sup> See *Notice of Discontinuation of Policy to Issue Liquidation Instructions After 15 Days in Applicable Antidumping and Countervailing Duty Administrative Proceedings*, 86 FR 3995 (January 15, 2021).

completed segment of the proceeding, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original investigation, but the producer has been covered in a prior complete segment of this proceeding, then the cash deposit rate will be the rate established for the most recent period for the producer of the merchandise; (4) the cash deposit rate for all other manufacturers or exporters will continue to be 3.66 percent,<sup>14</sup> the all-others rate from the *Amended Final Determination*. These cash deposit requirements, when imposed, shall remain in effect until further notice.

#### Notification to Importers

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

#### Notification Regarding Administrative Protective Order

This notice also serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

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<sup>14</sup> See *Corrosion-Resistant Steel Products from Taiwan: Notice of Court Decision Not in Harmony with Final Determination of Antidumping Duty Investigation and Notice of Amended Final Determination of Investigation*, 84 FR 6129 (February 26, 2019) (*Amended Final Determination*).

Notification to Interested Parties

We are issuing and publishing these final results of administrative review in accordance with sections 751(a)(1) and 777(i) of the Act, and 19 CFR 351.221(b)(5).

Dated: May 20, 2021.

Christian Marsh,  
Acting Assistant Secretary for Enforcement and Compliance.



## Appendix I

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Order
- IV. Changes Since the *Preliminary Results*
- V. Discussion of the Issues
  - Comment 1: Cost Adjustment for YP's Affiliated Purchases of Cold-Rolled Steel
  - Comment 2: Treatment of Guarantee Fee Income in YP's General and Administrative (G&A) Expense Ratio
  - Comment 3: Basis for U.S. Price and Calculation of Imputed Credit Expenses
- VI. Recommendation

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